

HOUSE No. 2296

By Mr. Stanley of Waltham (by request), petition of David L. Smith for legislation to establish a historical preservation fund and to authorize voluntary tax refund contributions for said fund. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE ESTABLISHMENT OF A HISTORICAL PRESERVATION FUND.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 10 of the General Laws is hereby
2 amended by inserting after section 35Q the following section:—

3 Section 35R. There shall be established and set up on the books
4 of the Commonwealth a separate fund to be known as the Histor-
5 ical Preservation Fund for the preservation, education, mainte-
6 nance and exhibition of the Flags, documents, artifacts, books,
7 ephemera, memorabilia, graves, monuments, and memorials in the
8 Commonwealth. Said fund shall consist of all revenues received
9 by the Commonwealth:

10 (1) under the provisions of section six I of Chapter 62;

11 (2) from public and private sources as gifts, grants, and dona-
12 tions, and

13 (3) from the Federal Government as reimbursements, grants-in-
14 aid, or other receipts.

15 All revenues credited under this section shall remain in said
16 Historical PreservationFund, not subject to appropriation, for the
17 preservation, education, maintenance, and exhibition of the flags,
18 documents, artifacts, books, ephemera, memorabilia, graves, mon-
19 uments, and memorials in the Commonwealth. The State Trea-
20 surer shall not deposit said revenues in or transfer to the General
21 Fund or any other fund other than the Historical Preservation
22 Fund.

23 The State Treasurer shall deposit the fund in accordance with
24 the provisions of section thirty four and thirty four A of Chapter
25 twenty-nine in such manner as will secure the highest interest rate
26 available consistent with the safety of the fund and with the
27 requirement that all amounts on deposit be available for imme-
28 diate withdrawal by the State Secretary at any time. The fund shall
29 be expended only for the purposes stated above at the direction of
30 the State Secretary and any unexpected balances shall be red-
31 posited, as herein provided, for the future use consistent with this
32 section.

1 SECTION 2. Chapter 62 of the General Laws, is hereby amended
2 after section 6H the following section:—

3 Section 6I. Every individual who files a separate return and
4 every husband and wife filing a return jointly may voluntarily
5 contribute all or part of any refund to which they are entitled or
6 may voluntarily add an amount onto any amount due to be
7 credited to the Historical Preservation Fund established pursuant
8 to section 35R of Chapter 10. A contribution made under this
9 section may be made with respect to any taxable year at the time
10 of filing a return of the tax imposed by this chapter for such tax-
11 able year, provided, however, that the Commissioner shall pre-
12 scribe the manner in which such contribution shall be made on the
13 face of the return required by section five of Chapter 62C. The
14 Commissioner shall annually report the total amount designated
15 under this section to the the State Treasurer who shall immediately
16 credit such amount to said Historical Preservation Fund.

1 SECTION 3. Chapter 10 of the General Laws is also hereby
2 amended to add the following section:—

3 The State Secretary shall disburse these funds according to the
4 procedures of that office, upon receiving requests from any city,
5 town, municipality, or any non-profit organization, or other His-
6 torical group or organization of the Commonwealth, as recognized
7 by his office to be in good standing with the Commonwealth.